

EXHIBIT F

OTTERBOURG, STEINDLER, HOUSTON & ROSEN, P.C.

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NEW YORK, NY 10169-0075

ARTHUR A. KATZ
MEMBER OF THE FIRM
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August 1, 2007

Dennis Stamm, CPA
Stamm & Bader
225 West 34th Street, #1704
New York, New York 10122

Re: Lower Manhattan Dialysis Center, Inc.

Dear Mr. Stamm:

We have been advised by Miriam Sinitzky, chief operating officer of Lower Manhattan Dialysis Center, Inc. (the "*Company*") that you had telephoned her, on Monday of this week, apparently as a follow-up to a letter (received by Ms. Sinitzky earlier on such day) from Marie L. Lantz (identified as attorney-in-fact for John Lantz, M.D.) advising Ms. Sinitzky that you and your firm had been retained "to review the accounting of Lower Manhattan Dialysis Center," and requesting that you and your firm be given access to the documents that you may request.

It is my understanding that, among other things, Ms. Sinitzky advised you during your telephone conversation on Monday of the requirements for such access:

1. The Company will require an appropriate confidentiality agreement since the information which may be revealed to you will not have been publicly disclosed. We assume that you have been a party to such an agreement in the past, and if you have a form that is acceptable to you, please furnish the same and I will see if the Company can accept your form. On the other hand, and if you do not have any such form, we can prepare the same, which will require you to maintain the confidentiality of the information disclosed, except to the extent that it is shared with the attorney-in-fact for Dr. Lantz or another appropriate representative, who would acknowledge the confidentiality of the information.
2. A written statement setting forth:
 - a. the purpose or purposes of your inspection on behalf of your client. In this regard, and as I assume you are aware, copies of the Company's Federal and New York State tax returns and certified financial statements for each of the three calendar years ended December 31, 2006 previously were furnished to counsel to Mrs. Lantz. We assume that all of such

MATTHEW BOURG, STEINDLER, HOUSTON & ROSEN, P.C.

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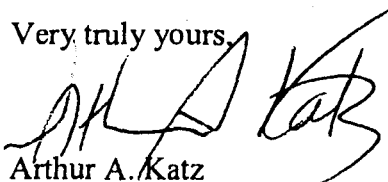
financial information has been shared with you and that the purpose of your inspection goes beyond the information already furnished;

- b. the additional documents that you would like to review (in each case with appropriate specificity so that a reasonable attempt can be made to locate the same before your visit) and the people that you would like to visit with;
 - c. the approximate amount of time that you estimate will be needed for your review and for any meetings that you may be requesting; and
 - d. the identification of the person or persons conducting the review.
3. Since substantial financial information already has been furnished, and the Company's financial statements have been certified, the Company does not expect that your review will be of meaningful benefit to the Company. As a result, the Company will require your written agreement, reasonably satisfactory to the Company, to pay the reasonable costs of the Company which your inspection will engender. Alternatively, the Company would accept a written agreement, reasonably satisfactory to the Company, with the representative of Dr. Lantz, that any such costs may be deducted from the distributions which thereafter may be made by the Company to or for the benefit of Dr. Lantz.

After receipt of the requested information, efforts will be made to arrange an appropriate time, mutually satisfactory to the participants, during normal business hours, based on the schedules of any people that you would like to meet with or whose efforts may be necessary to furnish the information requested, in order for you to conduct your review.

If you have any questions, or would like to discuss the matter further, please contact the undersigned.

Very truly yours,


Arthur A. Katz

cc: Miriam Sinitzky
John Manfredonia, Esq.
Jerome Deener, Esq.

OSHR

By: Thayer

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